

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 104: PRIMARY ASSESSING AREAS**

**§471. AREA, BODY POLITIC**

The primary assessing district shall be composed of those municipalities named in the order issued by the State Tax Assessor. The residents of a primary assessing district are a body corporate and politic which may sue or be sued, appoint attorneys and adopt a seal. [1975, c. 545, §14 (AMD).]

Where only one municipality is designated as a primary assessing unit, the municipality shall be the body corporate and the municipal officers the governing board, with the administration provisions of the assessing function to be enacted through municipal ordinance or charter provisions. Where a municipality is designated as a primary assessing unit, sections 472 to 474 shall not apply. [1975, c. 545, §14 (AMD).]

**SECTION HISTORY**

1973, c. 620, §10 (NEW). 1975, c. 545, §14 (AMD).

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